



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 05/2024-State Tax(Rate)

Sachivalaya, Gandhinagar, 10<sup>th</sup> October, 2024

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-40)/GST-2024/S.9(1)(60)/GST Cell:-** In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S.9(1)(1)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification, -

- (A) after Schedule I -2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely:-

“(233) Trastuzumab Deruxtecan

(234) Osimertinib

(235) Durvalumab”;

- (B) in Schedule II – 6%, after S. No. 32B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“32C	1905 90 30	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(C) in Schedule III – 9%, -

- (i) against S. No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;
- (ii) for S. No. 435A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(D) in Schedule IV – 14%, after S. No. 210 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall come into force on the 10<sup>th</sup> day of October, 2024.

By order and in the name of the Governor of Gujarat,

**DR. NISARG JOSHI,**  
Deputy Secretary to Government.

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